Sectt. II-27—58,004—27-10-47.

Education and Public Health (194 8) Department.

SERIES.

G.O. NO. Ms.2995 Education.

Dated 29th November 1948

[Despatch Abstract.]

AUDIT REPORT - 1947-48 Elementary Education Fund of - Municipal Council Hospet, Recorded with remarks.

EXAMINER'S OFFICE.

L.F.No. 6407 dated 5-10-1948.

Sub: Audit Report - 1947-48 - Elementary Education Funds. Hospet Municipality - forwarded with replies.

Forwarded to the Secretary to Government, Education and Public Health Department with copies of Commissioner's replies and Resolutions of the Council approving the replies are awaited and will be forwarded on receipt.

Assistant Examiner of L.F.Accounts.

52009

28.10.48

Audit Report on the Elementary Education Fund Account of the Hosur Municipal Council, Salem District, for the year 1947-48.

Name of Auditor: Sri P. Srinivasan, District Inspector.

Dates taken for audit: From 30th June to 20th July 1948.

Head office of Commissioner was held by Sri R. Ganapati Rao, M. A. from the 1-6-47 to 21-10-47 and from the 5-11-47 to 31-5-48 and by Doctor R. Bhimasena Rao, L. M. P. , L. F. H., M. H. O., as Commissioner in charge from the 22-10-47 to 5-11-47.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for the General Fund and the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March '48 and is in agreement with the balance in the sub treasury Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual objection statement, which should as part of the report.

4. Diversion of earmarked funds.

The fund closed with deficit balances in the months of May '47 to January 1948. Yet the expenditure under was met by the diversion of ear-marked funds, as shown below without obtaining the sanction of Government as laid down in G. O. No.3372, L & M., dated the 27th November 1924.

5. Expenditure in excess of budget allotment.

Expenditure under the following heads exceeded the budget allotment as indicated below and the sanction of the Council and the Director of Public Instruction for the reappropriation of funds for other major heads not obtained .

Head of account.	for the year.	Allotment.	Excess
	Rs. A. P.	Rs.	Rs. A. P.
Salaries and Allowances including Dearness Allowance ...	21,246 14 0	20,860	386 14 0
Education tax-collection charges ...	465 0 0	240	225 0 0
Repairs to buildings ...	371 15 0	250	121 15 0

6. Irregular appointment of Headmaster of an Elementary School

Sri R. Dasu Sastri, assistant, Model School, drawing a pa

of Rs. 30 + 6-8-0 personal pay in the scale of Rs.20-½-24-2/2-30 was posted to act as Headmaster, Agasarakeri school, in Commissioner's C.N 3857/47/dated 3-7-47 and was allowed the revised scale of Rs-40-1½-55-2-75 and his pay fixed at Rs.40/- per mensen from the 1-1-47. An entry to the following effect is made in his service register under date 13-6-40:-

"It is ordered that he should not be posted as Headmaster of any school and he should not be posted to any posts to be filled up by Secondary Grade Teachers and should not be posted to any responsible positions."

--C. No.3459-G1/39 dated 10-6-40.

In view of the above proceedings, the question whether the assistant is eligible for the scale of pay admissible to a secondary grade teacher was required in item 7 of the G. S. for the I half year to be referred to the Director of Public Instruction for orders but no action was taken by the Commissioner. The matter may now be referred to him and his decision communicated.

Rs.24,610-1-0 respectively.

13. Pending objections.

Seven objections were pending settlement, as detailed in the ~~Annexure~~ Annual Objection Statement.

Year.	No. of objections.	Amount.
1944-45	1	
1947-48	10	30.3.0
	11	30.3.0

S. V. Saima,
Assistant Examiner of Local Fund Accounts,
Northern Circle, Guntur.

Forwarded to the Executive Authority of the Hospet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Bellary, with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the Annual Statement of Audit of the Elementary Education Fund accounts of the Hospet Municipal Council for the year ended 31st March 1948 is herewith forwarded to the Secretary to Government, Educational and Public Health Department with reference to rule 58(d) of ~~the~~ schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.N.....

/True Copy/

V. Balakrishnamurthy
Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

HEAD OF ACCOUNT.	ACTUALS FOR THE YEAR.	FINAL BUD APPROPRIATIO.
Travelling allowance...		
Stipend of teachers sent for training...		
2. Contingencies and equipment -		
Contingencies -		
House rent...	1113 10 0	810 0 0
Other items...	671 10 0	900 0 0
Equipment -		
Furniture & apparatus...		300 0 0
Library books & maps...		200 0 0
Other items...		
3. Prizes & scholarships...		
4. Repairs to buildings...	371 15 0	250 0 0
5. Interest on and repayment of debt...		
6. Investments made...		
7. Advances recoverable...		
TOTAL...	24610 1 0	24240 0 0
Add amount relating to endowments shown under H.Endowments account. (For details, vide subsidiary account)...		
GRAND TOTAL...		
C_A_P_I_T_A_L.		
1. Land & buildings...		
2. Equipment -		
(1)Furniture & apparatus...		
(2)Library books & maps...		
(3)Investments made...		
(4)Other items...		
TOTAL...		
Add amount relating to endowments shown under H.Endowments Account. (For details, vide subsidiary account)...		
GRAND TOTAL....		
Total - ordinary & capital...	24610 1 0	24240 0 0
Closing Balance ...	3114 7 1	7587 0 0
Grand Total including closing balance...	27724 8 1	16653 0 0

D. Inspector of L. F. Accounts

AUDIT REPORT ELEMENTARY EDUCATION FUNDS
47-48 - REPLIES.

Para 4 :- The general account for the months under reference closed with surplus balances. There was sufficient balance to meet the deficit under elementary education funds. There is no diversion of ear marked funds to meet the deficit under elementary education fund.

Para 5 :- Sanction of the Council for the additional allotment required under elementary education funds for 47-48 was obtained in C.R.No.640/17-8-48 and the Director of Public Instruction has been addressed and his sanction is awaited.

Para 6 :- The teacher has submitted an appeal to the Director of Public Instruction and his orders are awaited.

Para 7 :- Action is being taken to recover the amount.

Para 8 :- The Revenue Divisional Officer has been addressed in the matter. His reply is awaited.

Para 9 :- Orders have been passed converting his leave into one on half average pay and recovering the excess paid.

Para 10 :- The certificate of verification has been recorded in the service registers.

14. Executive Officer
Commissioner. 14/10/48

13/10

Annual Account of Receipts and charges relating
to Fund Account of the Hosbet municipality

Heading for Account

[illegible]	Receipts Contingency	1352 14 6	
	Education Tax.	5563 13 9	3515
	Govt Collections		
	Deduct collection charges	5563 13 9	3515
	[illegible]	2219	
		4200	
		67 13	15
		3443 7	3450
		3927 -	3927
		2391 6	2391
		3360	33

Expenditure – Ordinary

Staff
alaries and allowances:-
Masters -
Dearness Allowance
Education Tax collecting charges
Contribution to Provident Fund
Travelling Allowance
Stipend of teachers sent for training
Contingencies and Equipment
contingencies
House Rent
Other items
Equipment
Furniture and apparatus
Library books and maps
Other items

ges and honoraria
pairs to buildings
Investment – on the pa..... if debt
Investments made
Advances recoverable

Total
Add amount relating to endowments shown under H. Endowments Account (For details vide Subsidiary Account)

Grand Total.

CAPITAL
1. Lands and Buildings
2. Equipment :-
1) Furniture & apparatus
2) Library books & maps
3) Investments made
4) Other items.

Total
Amount relating to endowments shown under J Endowments Account (For details, vide Subsidiary Acct.

Grand Total

Total – ordinary and Capital

closing Balance

Grand Total including closing balance

Month of account.	Balance under General Account.			Balance under Advances.			Balance under Electric -- License a/c.			Effective clorin- balance under Gl.Fd.s/e.			Clorin-.e- lance under E.E. fund.			Extent of d.. sion fro. ..r- erica funds.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
May 1947	17,913	14	1	- 7,013	2	6	- 31,830	5	0	-20,929	9	11	- 1,922	13	2	- 1,922	13	2
June 1947.	15,562	13	6	- 7,134	1	8	- 36,156	5	3	-27,627	9	5	- 3,593	15	1	- 3,593	15	1
July 1947.	13,358	5	0	- 7,162	0	9	- 24,037	5	9	-17,148	1	6	- 1,845	13	3	- 1,845	13	3
August 1947.	19,849	4	8	- 7,245	12	9	- 28.782	10	9	-16,179	2	10	- 3,134	3	2	- 3,134	3	2
September 1947	20,484	11	5	- 7,256	12	8	- 27,230	5	9	- 5,105	7	0	- 4,178	11	1	- 4,178	11	1
October 1947.	22,693	9	0	- 7,986	14	0	- 33,437	1	3	-18,330	6	3	- 5,748	0	5	- 5,748	0	5
November 1947	23,292	4	1	- 8,020	14	3	- 30,068	3	3	-15,796	13	5	- 6,928	5	6	- 6,928	5	6
December 1947	25,814	6	7	- 9,312	8	2	- 36,048	4	3	-19,546	5	10	- 8,024	13	3	- 8, 24	13	3
January 1948.	20,4 7	10	1	- 9,353	14	10	- 34,096	6	3	-23,042	11	0	-10,088	12	9	-10,088	12	9

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - ~~1946-47~~ 1947-48 - Elementary Education Fund - Municipal Council, Hospet - . . . . . - Recorded with remarks.

* *

READ: From the Municipal Commissioner, ~~Hospet~~, Ref. No. Mil dated 14-10-48.

From the Examiner of Local Fund Accounts, L.F.No. 6409. dated. 5-11-48.

ORDER No. ~~Rt~~/Ms. 2995 EDUCATION, dated the 29.11.48.

Recorded

~~As~~ 1. The Exr. L.F.A. is requested to send a copy of the Audit Report to the D.P.I. direct

To the Municipal Commissioner, Hospet (through C.M.C.)
the D.P.I. (~~with a copy of Audit report~~) (A) in orgl).
the Examiner of L.F.Accounts.
~~Spare copy.~~